

***Cascade County***  
**Special Commission Meeting**  
**September 1, 2020 @ 9:30 a.m.**  
***Courthouse Annex - Via Zoom***

*Please note the Agenda order is tentative and subject to change by the Board without prior notice.  
Therefore, members of the public are encouraged to be in attendance at the time the meeting is scheduled to begin. Public  
comment during public participation is limited to a maximum seven (7) minutes.*

***Call to Order***

***Chairman James L. Larson***

***Pledge of Allegiance***

**Reconvene Budget Hearing**

**1. Public Hearing**

**Resolution 20-50:** Adopting a Budget for Fiscal Year 2020-2021.

**Resolution 20-51:** Setting of Cascade County Tax Mill for Fiscal Year 2020-2021.

**Resolution 20-40:** Rural Lighting Districts Assessments for Fiscal Year 2020-2021.

**Motion to Approve or Disapprove:**

**Resolution 20-50:** Adopting a Budget for Fiscal Year 2020-2021.

**Resolution 20-51:** Setting of Cascade County Tax Mill for Fiscal Year 2020-2021.

**Resolution 20-40:** Rural Lighting Districts Assessments for Fiscal Year 2020-2021.

- 2. Public comment on any public matter that is not on the meeting agenda, and that is within the Commissioners' jurisdiction. (MCA 2-3-103)**
- 3. Adjournment.**

September 1, 2020

Resolution 20-50

**Agenda Action Report**  
*Prepared for the*  
**Cascade County Commission**

<b>ITEM:</b>	<b>Resolution 20-50</b> <b>Adopting FY2021 Final Budget</b>
<b>INITIATED AND PRESENTED BY:</b>	<b>Mary K. Embleton, Budget Officer</b>
<b>ACTION REQUESTED:</b>	<b>Approval of Resolution #20-50</b>

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**BACKGROUND:**

The purpose of this resolution is to adopt the Fiscal Year 2021 Budget for Cascade County. This process began in February 2020. The first statutory deadline was to return a preliminary operating budget to the Clerk & Recorder by June 10<sup>th</sup>. The next deadline was to adopt an Interim Operating Budget prior to the beginning of the new fiscal year of July 1<sup>st</sup>. The Commission adopted Resolution #20-35 adopted on June 23, 2020. The Certified Taxable Values were issued by the Department of Revenue and were received by the County on August 3, 2020. More meetings were held with Department Heads, Elected Officials, and the Commission to make the final revisions up through today. State statute sets the deadline of the first Thursday after the first Tuesday in September to adopt the budget and set mill levies for local government taxing jurisdictions. The Fiscal Year 2021 Budget is \$66,000,451 effective July 1, 2020 through June 30, 2021.

**RECOMMENDATION:** Approval of Resolution #20-50.

**TWO MOTIONS PROVIDED FOR CONSIDERATION:**

**MOTION TO APPROVE:**

Mr. Chairman, I move that the Commission **APPROVE** Resolution #20-50 adopting the Fiscal Year 2021 budget of \$66,000,451.

**MOTION TO DISAPPROVE:**

Mr. Chairman, I move that the Commission **DISAPPROVE** Resolution#20-50 adopting the Fiscal Year 2021 budget of \$66,000,451.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

**IN THE MATTER OF ADOPTING  
A BUDGET FOR FISCAL YEAR 2020-2021**

**RESOLUTION 20-50**

**WHEREAS**, pursuant to MCA § 7-6-4020, the Board of County Commissioners of Cascade County, Montana has prepared a preliminary annual operating budget;

**WHEREAS**, pursuant to MCA § 7-6-4021, the Board of Cascade County Commissioners did cause a notice of a public hearing on the preliminary budget to be published in the *Great Falls Tribune*, the official newspaper of the County, and has subsequently held a public hearing on the proposed budget of Cascade County for Fiscal Year 2020/2021 as required by law; and

**WHEREAS**, the said notice of completion of the Preliminary Budget as duly published in the *Great Falls Tribune*, specified that the budget was on file and open for inspection in the office of the County Commissioners beginning on Tuesday, August 25, 2020, and that the Board would meet on Tuesday, September 1, 2020 for the purpose of fixing the final budget, and that any taxpayer could appear and be heard for or against any part of said budget; and

**WHEREAS**, the Board of County Commissioners is considering adoption of the Preliminary Budget as presented which encompasses component budget responsibilities prescribed by MCA §7-6-4020(3) as the Final Budget for Fiscal Year July 1, 2020 through June 30, 2021 (FY 2020-2021); and

**WHEREAS**, MCA § 7-6-4031 allows the Board of County Commissioners or their designated official to transfer appropriations between items within the same fund,

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of County Commissioners of Cascade County that the Final Budget for Fiscal Year July 1, 2020 through June 30, 2021 (FY 2020-2021) in the amount of **\$66,000,451.00** is hereby formally approved and adopted, and warrants shall be issued in accordance with the budget and relevant laws, and

**NOW, THEREFORE, BE IT HEREBY FURTHER RESOLVED** by the Board of County Commissioners of Cascade County that for the duration of FY 2020-2021, authority is delegated to the Budget Officer for Cascade County, to transfer appropriations between items within the same fund upon the request of the Department Head or Elected Official responsible for that fund, and without increasing the amount appropriated to that fund.

**Passed and Adopted this 1st day of September, 2020.**

BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA

\_\_\_\_\_  
James L. Larson, Chairman

\_\_\_\_\_  
Jane Weber, Commissioner

\_\_\_\_\_  
Joe Briggs, Commissioner

**Attest**

On the this 1<sup>st</sup> day of September, 2020, I hereby attest the above-written signatures of the Cascade County Commissioners.

\_\_\_\_\_  
Rina Fontana Moore, Cascade County Clerk & Recorder\* APPROVED AS TO FORM:  
Josh Racki, County Attorney

\_\_\_\_\_  
DEPUTY COUNTY ATTORNEY

\* THE COUNTY ATTORNEY HAS PROVIDED ADVICE AND APPROVAL OF THE FOREGOING DOCUMENT LANGUAGE ON BEHALF OF THE BOARD OF CASCADE COUNTY COMMISSIONERS, AND NOT ON BEHALF OF OTHER PARTIES OR ENTITIES. REVIEW AND APPROVAL OF THIS DOCUMENT BY THE COUNTY ATTORNEY WAS CONDUCTED SOLELY FROM A LEGAL PERSPECTIVE AND FOR THE EXCLUSIVE BENEFIT OF CASCADE COUNTY. OTHER PARTIES SHOULD NOT RELY ON THIS APPROVAL AND SHOULD SEEK REVIEW AND APPROVAL BY THEIR OWN RESPECTIVE COUNSEL.

**NOTICE TO TAXPAYERS**  
**Fiscal Year 2021 Proposed Budget Hearings**

**NOTICE IS HEREBY GIVEN** that the Board of County Commissioners of Cascade County, Montana, has completed the proposed Budget for Cascade County, Montana for the Fiscal Year 2020-2021 and said budget has been placed on file in the County Commission office located at the Courthouse Annex, 325 Second Avenue North, Room 111, Great Falls, Montana and is open for inspection during regular business hours, commencing Tuesday, August 25, 2020.

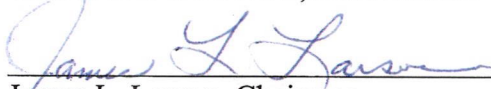
The Public Hearing will open on Tuesday, August 25, 2020 at 9:30 a.m. and will continue from day to day through Tuesday, September 1, 2020. During this time any taxpayer may appear and be heard for or against any part of said budget, prior to the time of fixing tax levies and setting a final budget for Fiscal Year 2020-2021. The Public Hearing is for all funds, including, but not limited to:

County-Wide Mill Levied Funds  
County Rural Mill Levied Funds  
Sheriff Retirement System Mills

County Road & Reserves Mill Levied Funds  
Permissive Medical Levied Funds  
Lighting Maintenance Districts

The Board of County Commissioners will conduct a Special Meeting on Tuesday, September 1, 2020 at 9:30 a.m. in the Commission Chambers, Room 111, Courthouse Annex, 325 Second Avenue North, Great Falls, Montana to conclude the Public Hearing, and take appropriate action to adopt the Cascade County Budget for Fiscal Year 2020-2021 and fix the tax levies.

BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA

  
James L. Larson, Chairman

  
Jane Weber, Commissioner

  
Joe Briggs, Commissioner

Publication Dates: Sunday, August 16, 2020  
Sunday, August 23, 2020

Display Ad





# Cascade County Fiscal Year 2020-2021

## Annual Operating Budget and Capital Improvements Plan

The Fiscal Year (FY) 2020/21 Cascade County budget contains approximately \$66 million of expenditures across all funds. This reflects a 3.1% increase over the FY 2019/20 amended budget. Transfers between funds total \$8.9 million, an increase of 11.6% reflecting \$1.3 million in General Fund support to Public Works Roads and Equipment.

Current year capital funding includes continued investment in Montana Expo Park with \$409,792 for replacement of the water main, \$180,000 for restoration of the Rodeo Barn, and \$23,152 to finish the Grandstands. Deferred maintenance totaling \$344,000 in Expo Park projects is also included. Other capital investments include a Body Scanner (\$160,000) and replacement of the Chiller unit (\$150,000) for the Adult Detention Center, and various vehicles and equipment totaling \$416,369 for the Sheriff's Office. A detailed listing of all appropriated Capital Outlay items are on pages 10 and 11.

The General Government category has increased with the Planning Department being fully staffed to include a Code Enforcement position and other general measures, mostly transfers, to deal with COVID-19 impacts. The Public Safety, Health Department, and Aging Services increases also reflect the impacts of the pandemic. Special Districts and Programs show the highest increase over last year, reflecting the addition of a \$450,000 CDBG Grant for the Simms County Sewer District Phase II project. The following table reflects these changes.

**FY 2021 Preliminary Budget (Matched to System)**

	FY 2019 Amended	FY 2020 Amended	FY 2021 Preliminary	% change
General Government	\$16,332,939	\$15,179,084	\$16,690,212	10.0%
Public Works	\$11,322,717	\$9,966,692	\$9,981,362	0.1%
Public Safety	\$15,884,523	\$15,867,560	\$17,028,195	7.3%
District Court/JDC	\$3,689,857	\$3,149,400	\$3,057,515	-2.9%
Health Department	\$3,674,339	\$3,852,807	\$3,938,595	2.2%
Aging Services	\$3,173,921	\$2,336,505	\$2,386,703	2.1%
Expo Park	\$5,509,224	\$5,247,121	\$4,777,508	-8.9%
Health Clinic	\$4,978,228	\$0	\$0	0.0%
Capital Outlay	\$7,325,017	\$4,142,498	\$3,478,580	-16.0%
Extension Service	\$210,120	\$228,152	\$232,714	2.0%
Library, Museum, Mental Health,	\$689,918	\$670,188	\$672,324	0.3%
Water & Solid Waste	\$1,224,711	\$1,330,333	\$1,328,945	-0.1%
Special Districts & Programs	\$1,063,126	\$1,054,531	\$1,489,200	41.2%
Internal Service	\$978,067	\$965,790	\$938,598	-2.8%
<b>Total Expenditures</b>	<b>\$76,056,707</b>	<b>\$63,990,661</b>	<b>\$66,000,451</b>	<b>3.1%</b>



## Cascade County Expenditures by Service

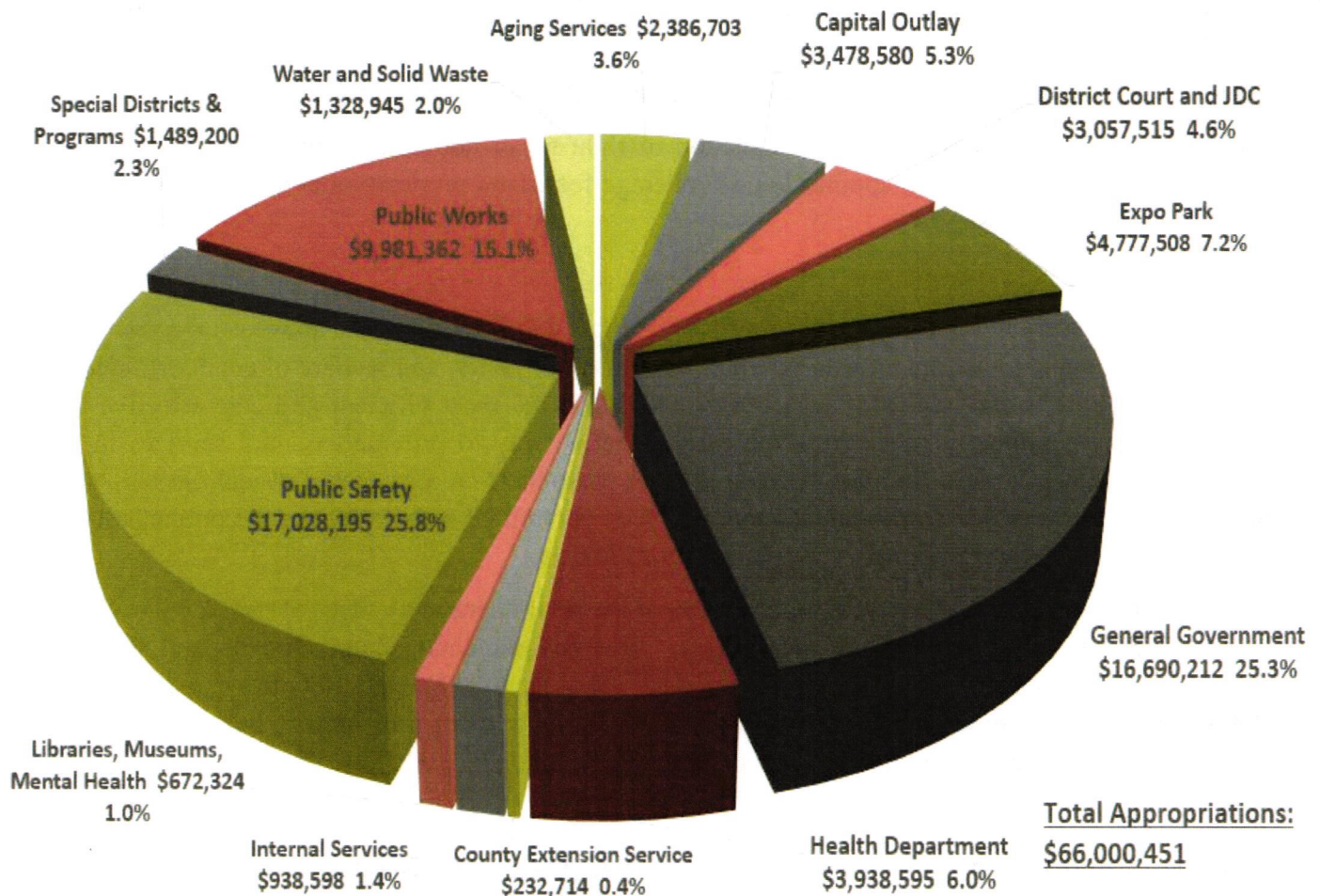
Cascade County provides a variety of services to its residents such as Public Health, Public Safety, Aging Services, Health Clinic, and Roads. County operations are broken down as follows:

- General Government– Includes County Commission, Clerk/Recorder, Elections, Treasurer-Vehicle Registration, Superintendent of Schools, the County Attorney, Justice Court, the Public Administrator and Veteran/Indigent Burial. This category also contains central services critical to County operations such as Human Resources, Budget, Accounting, Information Technology and Risk Management. Under the new reorganization strategy, the Planning Department and GIS are also under this department.
- Public Safety– Includes the Sheriff’s Department, Adult Detention Center, and Disaster and Emergency Services.
- District Courts and JDC– Includes the District Court and Juvenile Detention Center.
- Public Works– All road and bridge maintenance, construction, and engineering which also includes maintenance for military corridors throughout the County. Public Works also includes facilities maintenance for all County buildings. The department also administers some of the County’s capital improvement and equipment programs.
- City/County Health Department- Administers all health programs in the county including grant programs and the Women and Infant Child (WIC) program. This department is the center of information and coordination for the COVID-19 pandemic. The County’s environmental health sanitarians are part of the department.
- Montana ExpoPark– Manages the fairgrounds and organizes and operates the annual Montana State Fair and all events and facility rentals on the property throughout the year. The pandemic caused the cancellation of the 2020 Montana State Fair and other activities. Considerable deferred maintenance activities have been planned to take advantage of this temporary “shut down”.
- Aging Services– Operates a wide range of aging programs throughout the County including senior transportation, meals on wheels, congregate meals and many other services. The department also provides support for five senior centers throughout the County.
- Water and Solid Waste Enterprises– The County provides eight solid waste sites throughout the County and three coin-operated water dispensing facilities.
- Libraries, Parks and Museums– The County contributes tax funding to the City/County library as well as funding to the Belt Library and Wedsworth Library in Cascade. The County also provides tax funding to support operations of the Paris Gibson Square and the History Museum.
- County Extension– Provides a full range of agricultural services in the Community, partially funded and managed by Montana State University. Operates the Cascade County 4-H program.
- Special Assessment Districts– The County manages several property-owner approved special assessment districts throughout the county including road improvements and maintenance and street lighting.
- Capital Outlay– The County continues to evaluate and plan for investment in infrastructure and equipment to maintain quality service in the county. Focus on increasing Capital Reserves continues to be a high priority while facing the challenges keeping costs to county taxpayers affordable.



The largest expense is Public Safety with just over \$17 million or 25.8%. This includes the operation of the Sheriff's office as well as the Adult Detention Center, which houses state and federal inmates. The County receives revenue for housing State and Federal inmates through negotiated contracts. General Government is next at \$16,690,212 or 25.3% of all County expenditures and includes the appropriations for the services described on page 2, plus liability insurance costs. Public Works is third with \$9.9 million or 15.1% of all County expenditures. The Montana Expo Park contains \$4.77 million of annual expenditures or 7.2% of the total budget. The Health Department's \$3.93 million in annual expenditures makes up 6% of the total budget and includes numerous grant-funded programs. Capital Outlay encompasses several services within the County totaling \$3.47 million or 5.3% of the budget. District Court and Juvenile Detention Center account for just over \$3 million or 4.6% of the total budget, and Aging Services accounts for \$2.38 million or 3.6% of the total budget. Water and Solid Waste operations total \$1.3 million or 2% of the budget. Internal service funds including the county Print Shop and Fleet accounts for \$938,598 or 1.4% of the total budget, with the remaining programs making up the balance. Transfers between funds are contained in several of these service areas and total \$8,913,344 of the total \$66,000,451 in appropriations. The following chart breaks down all County expenses by Service for FY 2021:

### FY 2021 Expenditures By Service



## Cascade County Expenditures by Category:

Cascade County's Services are further broken down by category. For budgeting purposes, a summary of those services are used to measure and compare the County's operations. The following is a brief explanation of each category, as described in the State of Montana's Budgetary Accounting and Reporting System (BARS) Manual:

- Personnel Services– Expenditures for services rendered by officers and employees of the governmental unit, including related benefits and employer's contributions.
- Supplies– Expenditures for articles and commodities which are purchased for consumption or resale and are materially altered when used.
- Purchased Services– Expenditures for services other than Personnel Services which are required by the governmental unit in the administration of its assigned functions or which are legally or orally obligatory on the government unit.
- Building Materials– Expenditures for all materials related to building or road construction.
- Fixed Charges– Expenditures for charges that are mainly fixed from period to period and cannot be classified under another category, such as insurance, fees, rent, etc.
- Debt Service– Expenditures for the repayment of debt or for related charges.
- Grants, Contributions, Indemnities & Other– Expenditures for payments made to institutions or civic organizations.
- Other – Expenditures for charges for services not classified under the previous categories.
- Capital Outlay– Expenditures for the acquisition of right to, or addition to, fixed assets, including cost incidental hereto such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures, and delivery costs.

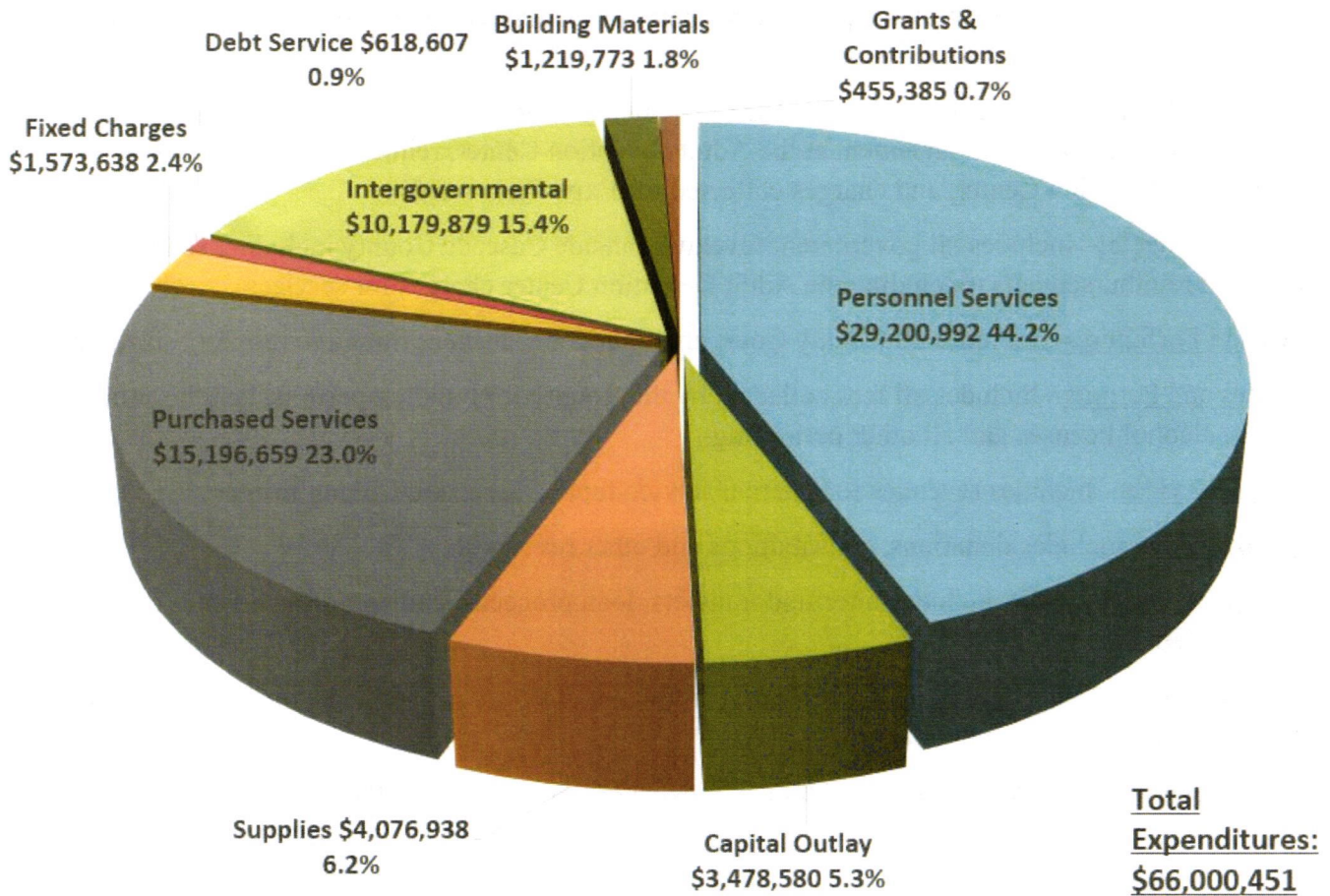
Each of the Service areas in the County are comprised of some combination of the above categories. Since the main function of County Government is to provide for the health, safety, and welfare of county residents, each county is unique how to provide those services to citizens in the most efficient and cost effective manner. Cascade County is continually researching the most effective way to provide essential services in an area comprising 2,659 square miles. In order to do so, it takes personnel, supplies, and physical assets to serve the public. Over the last four years, Cascade County has been committed to investing in the public assets of the county to preserve, maintain, and improve services to the citizens.

Personnel services comprises \$29.2 million, or 44.3% of the total operating budget of the County. Purchased services is \$15.2 million, or 23% of the budget. Intergovernmental, fixed charges and debt service expenditures combined total \$12.4 million, or around 18.7% of the total budget. Supplies comprise \$4 million or 6.2% and Capital Outlay is only 5.3% or \$3.5 million. Smaller categories include building materials and outside entity grants and contributions for the remaining \$1.7 million or 2.5%.

The following chart demonstrates the county-wide allocation of these categories:



## FY 2021 Appropriations By Category



The following table shows the number and allocations of employees budgeted to provide county services. Several new positions have been created to allow certain departments the flexibility to provide services to deal with the pandemic:

### Cascade County Total Budgeted Employees

Department	Total Employees	Department	Total Employees
Aging Services	25	Human Resources	5
Clerk & Recorder	18	Information Technology	10
Commissioners' Office	7	Juvenile Detention	26
County Attorney	31	Library	3
County Extension	2	Planning	7
Courts	26	Public Works	69
Disaster & Emergency Services	2	Sheriff/ADC	151
Expo Park	10	Treasurer/Supt of Schools	19
Health Department	54		
<b>Total</b>		<b>465</b>	

Includes permanent part-time positions

## Cascade County Revenues:

Cascade County Revenues are grouped in the following categories:

- Property Taxes– Includes all real and personal property taxes that the County receives annually, including penalties and interest and vehicle registration fees.
- Charges for Service– Includes all other fees that the County collects including Health Department visits, state and federal inmate reimbursement at the Adult Detention Center, reimbursements for youth care at the Juvenile Detention Center, and charges collected for Expo Park events.
- Intergovernmental– Includes all government revenues outside Cascade County including state and federal grants and reimbursements (excluding the Adult Detention Center charges for services).
- Fines and Forfeitures– Includes all County Court and Sheriff department fines and property seizures.
- Licenses and Permits– Includes all fees collected by the County for building permits, health/sanitation licenses, alcohol licenses and all other permitting.
- Internal Services– Includes revenues for internal service funds: Fleet and County Printer.
- Miscellaneous– Includes donations, contributions and other revenues.
- Other Financing Sources– Includes interfund transfers, loan proceeds, and appropriated cash reserves from previous years.
- Investment and Royalty Earnings– All revenue generated by County investments, including interest payments on internal interfund loans.

The following table compares the FY 2021 budgeted revenues with the FY 2020 amended budget:

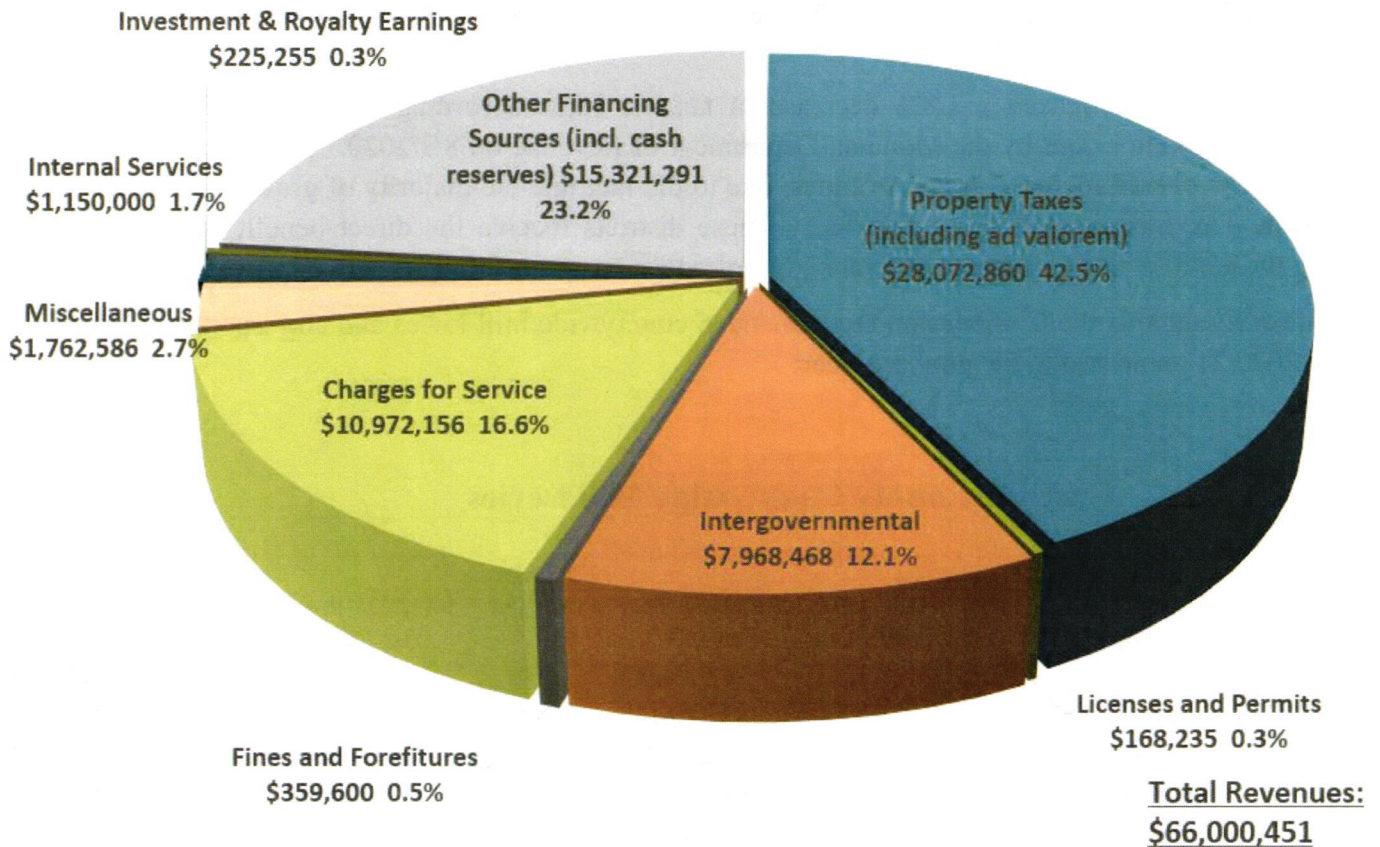
**Cascade County Total Revenues**

	FY 2020 Amended Budget	FY 2021 Proposed Budget	% change
Property Taxes (incl. Ad Valorem)	\$27,625,476	\$28,072,860	1.6%
Licenses and Permits	\$165,575	\$168,235	1.6%
Intergovernmental	\$7,001,806	\$7,968,468	13.8%
Fines and Forfeitures	\$344,600	\$359,600	4.4%
Charges for Service	\$11,643,690	\$10,972,156	-5.8%
Miscellaneous	\$2,173,470	\$1,762,586	-18.9%
Internal Services	\$1,379,107	\$1,150,000	-16.6%
Investment & Royalty Earnings	\$205,767	\$225,255	9.5%
Other Financing Sources (incl. cash reserves)	\$13,451,170	\$15,321,291	13.9%
<b>Total Revenues</b>	<b>\$63,990,661</b>	<b>\$66,000,451</b>	<b>3.1%</b>



The following chart breaks down the County revenues by Category:

## FY 2021 Total Revenues by Category



Property taxes account for \$28 million or 42.5% of all County revenues. Other financing sources including transfers in and cash reserves account for \$15.3 million or 23.2% of the total budget. Charges for service make up \$11 million or 16.6% of total revenues. Intergovernmental support counts for nearly \$8 million or 12.1% of total revenues. Miscellaneous revenues total \$1.8 million or 2.7% of total revenues. The remaining revenues consist of Internal service revenue, Fines & Forfeitures, Licenses & Permits, and Investment & Royalty making up the remaining \$1.9 million or 2.9% of the budget.

Since a large portion of the County revenues are generated by taxes and since taxes are capped by I-105, the County faces many challenges to ensure continuation of services. The recent settlement of Calumet Refinery's \$2.9 million of protested County taxes released \$1.9 million in property tax revenues in June that had been unavailable for the last three years. The revenue was recognized in FY20, and then became a portion of the cash reserves for FY21 utilized to balance the budget. There are no anticipated large Protested Tax revenues being contemplated in the FY2021 budget.

The unknown revenue factor for FY2021 is the amount of intergovernmental revenue in the form of COVID-19 relief available to Cascade County. There are some known funding sources, such as \$250,000 available to the Health Department, \$202,550 for Aging Services, and \$42,000 for Public Safety. However, the full extent of relief funding from the Federal government being held at the State level is currently unknown and is not budgeted at this time.



## FY 2020/21 Mill Levies

In 1986 the citizens of Montana passed the “Montana Limitation of Property Taxes Initiative, CI-105” which limited the increase of property taxes to 1/2 of the average rate of inflation for the prior three years. Although the legislature has exempted many of the state’s jurisdictions from the requirements of I-105, counties remain under this limitation. As a result, the number of non-permissive mills that the county can levy each year is limited to however many mills are required to raise the same amount of money as was assessed the prior year adjusted by the inflation factor (1/2 of the average rate of inflation for the prior three years). This year the inflation factor calculates to 1.05%.

Cascade County experienced a 1.8% decrease in taxable value according to the 2020 Certified Taxable Valuation Information sent by the Montana Department of Revenue on 8/3/2020. However, this equates to a modest 1.93% overall increase in tax revenues, due to the fact that the majority of growth in Cascade County was in the Tax Increment Finance Districts. These districts receive the direct benefit of their growth by keeping the additional tax revenues generated, in order to save up for infrastructure improvements.

The following table is the Commission recommended countywide mill levies and corresponding tax revenues for FY 2020/21 compared to the previous year:

### Cascade County Countywide Mill Levies

Mill Category	FY 2020 Total Mills	FY 2020 Tax Revenue	FY 2021 Proposed Mills	FY 2021 Proposed Tax Revenue	Difference FY 2021 over 2020
General	37.76	\$6,506,843	38.50	\$6,509,465	\$2,622
Bridge/Countywide Road	13.00	\$2,240,160	13.00	\$2,198,024	-\$42,136
Weed	1.60	\$275,712	1.60	\$270,523	-\$5,189
State Fair	7.76	\$1,337,203	10.00	\$1,690,770	\$353,567
District Court	3.50	\$603,120	3.00	\$507,231	-\$95,889
Comprehensive Insurance	3.00	\$516,960	1.50	\$253,616	-\$263,344
Mosquito	2.00	\$344,640	2.00	\$338,154	-\$6,486
Emergency Medical Services	0.70	\$120,624	0.50	\$84,539	-\$36,085
Mental Health	0.40	\$68,928	0.20	\$33,815	-\$35,113
Senior Citizens	1.00	\$172,320	0.75	\$126,808	-\$45,512
County Extension	1.25	\$215,400	1.00	\$169,077	-\$46,323
Public Safety	41.44	\$7,140,941	46.21	\$7,813,048	\$672,107
Senior Transportation	0.75	\$129,240	0.40	\$67,631	-\$61,609
Museums	1.60	\$275,712	1.60	\$270,523	-\$5,189
<b>MAX MILLS per I105</b>	<b>115.76</b>	<b>\$19,947,803</b>	<b>120.26</b>	<b>\$20,333,224</b>	<b>\$385,421</b>
<b>PERMISSIVE NON-VOTED MILLS</b>					
Permissive Health Insurance	9.80	\$1,689,024	9.95	\$1,682,316	-\$6,708
Sheriff Retirement Syst 3%	1.06	\$182,099	1.11	\$187,675	\$5,576
<b>Total Countywide Mill Levies</b>	<b>126.62</b>	<b>\$21,818,926</b>	<b>131.32</b>	<b>\$22,203,215</b>	<b>\$384,289</b>

The value of one mill is equal to a formula based on the total taxable value of all properties in the County excluding Newly Taxable properties, as well as properties contained in Tax Increment Finance districts. It is the role of the Cascade County commission to set the mill levies for the County to fund essential County operations in compliance with state statutes. In FY 2019/20, the Cascade County Commission decided to levy the maximum amount of mills permitted by state law, and will do the same for 2020/21 fiscal year, in order to accommodate the capital projects and build up reserves.

Overall for this tax year, the total number of countywide mills levied by Cascade County went up 4.7 mills. This demonstrates that when taxable values decrease, the number of mills increases to generate the same amount of tax revenue, as designed by the intent of I-105.

The following chart reflects the “rural” mill levies, which are only levied on properties outside the city limits of Great Falls. In addition, the Road mills are not levied on properties within the city limits of Belt, Great Falls, Neihart and Cascade:

### Cascade County Rural Mill Levies

Mill Category	FY 2020 Total Mills	FY 2020 Tax Revenue	FY 2021 Pro- posed Mills	FY 2021 Pro- posed Tax Reve- nue	Difference FY 2021 over 2020
Road	27.90	\$1,926,557	28.55	\$1,973,233	\$46,676
Library	3.50	\$247,783	3.70	\$262,256	\$14,473
Road Materials	4.00	\$283,180	4.20	\$297,696	\$14,516
Planning	2.70	\$191,147	3.20	\$226,816	\$35,669
Health	7.38	\$522,474	6.88	\$487,656	-\$34,818
<b>Total Rural Mill Levies</b>	<b>45.48</b>	<b>\$3,171,141</b>	<b>46.53</b>	<b>\$3,247,657</b>	<b>\$76,516</b>
<b>MAX MILLS per I-105</b>	<b>45.48</b>		<b>46.53</b>		

The Commission decided to levy the maximum amount of mills for the rural levies in order to maintain the same level of services and to fund reserves. This results in an increase of 1.05 mills since the decreasing value of each mill requires an increase in the number of mills levied. This also demonstrates the intent of I-105.

Last year, county residents were assessed 172.10 mills for county services. This year, the total mills for county services are 177.85. A change in the total mills does not necessarily correlate with a change in your tax bill. If a property experienced a change in taxable value from last year, it will have an impact on an individual's tax bill.

**For example, a homeowner within the City of Great Falls who pays the County-wide mill levy whose market (assessed) value is \$212,700 would see an annual county tax increase of \$13.55 (3.73%). Similarly, a homeowner in unincorporated Cascade County who pays both County-wide and Rural mills, whose property valuation is \$161,300 would see a property tax increase of \$12.52 (3.34%).** Taxing jurisdictions are layered, so an individual's tax situation depends on where their property is located within the County.



## FY 2020/21 Capital Improvement Plan

The Cascade County Commission continues to evaluate Capital Projects. Not all Capital Projects recommended by Cascade County staff made it to the final budget due to funding constraints. The Commission determined that the first priority for Capital projects was to continue investing in Expo Park by replacing the water main estimated at \$409,792. Another \$200,000 in capital plus several hundred thousand in maintenance projects are planned during the temporary shut down of the Expo Park facilities during COVID-19.

Aging Services is looking to buy-out the building lease from MDOT at the Benefis Court location for an estimated \$810,000. This project will be funded from existing cash reserves.

More updates of equipment and facilities are also planned at the Adult Detention Center and Sheriff's Office. The development of morgue facilities is one project that has been discussed for several years, and prioritized this year by the pandemic and related grant award.

The following tables reflect Commission-approved Capital Projects, Heavy Equipment and Other Capital Outlay for FY 2020/21. Fleet Replacement has been resumed for FY2020/21:

<b>Major Capital Projects FY 2020/21</b>	
Project	Total
Aging Services - Possible buy-out of MDOT bldg. lease	\$810,000
Aging Services - equipment for Kitchen/other	\$93,000
JDC Classroom additions and roof replacement - finish	\$69,743
Justice Court/Maintenance Room relocation	\$50,000
ADC Body Scanner	\$160,000
ADC contingency	\$120,000
ADC Chiller replacement	\$150,000
CCSO - Morgue equipment	\$18,383
CCSO - Side Scan Sonar for searches in rivers/lakes	\$47,281
Finish Expo Park Grandstand/Paddock Club project	\$23,152
Expo Park water main replacement	\$409,792
Expo Park - Rodeo Barn restoration	\$180,000
Expo Park Race Track Fencing	\$70,000
Repeater Tower - DES	\$44,344
<b>Total Capital Projects</b>	<b>\$2,245,695</b>

<b>Heavy Equipment Purchases FY 2020/21</b>	
Item	Total
Motor Graders - 4	\$500,000
Zero-turn Mowers - 3	\$34,000
Two-post \$15,000 lb. Vehicle Lift	\$8,500
Clean-burn used Oil burner	\$8,380
Crusher Office Work Trailer	\$8,000
<b>Total Heavy Equipment</b>	<b>\$558,880</b>

**Fleet Purchases FY 2020/21**

Item	Total
Pickups - various sizes for various departments - 7	\$269,000
6X6 Side-by-side ATV - Weed	\$17,000
Police cruisers - 6	\$330,000
<b>Total Fleet</b>	<b>\$616,000</b>

**Other Capital Purchases FY 2020/21**

Item	Total
Kaivac machine for Expo Park	\$7,500
Expo Park-Food Warmer	\$10,000
Watchguard Digital Mobile video systems (2) - CCSO	\$13,735
Install heater in ADC building 3820	\$6,970
Replace HVAC units (2) at CCHD building	\$13,300
Plotter for printing maps, plats, etc.	\$6,500
<b>Total Other</b>	<b>\$58,005</b>

**TOTAL ALL CAPITAL OUTLAY** **\$3,478,580**

**Summary of Capital Outlay by Service FY 2020/21**

Department	Total
General Government	\$56,500
Public Works	\$844,880
Sheriff Office/Adult Detention Center	\$846,369
Expo Park	\$700,444
Juvenile Detention Center	\$69,743
Health Department	\$13,300
Aging Services	\$903,000
DES	\$44,344

**TOTAL ALL CAPITAL OUTLAY** **\$3,478,580**

Questions and/or comments are welcomed and encouraged, especially during the Public Hearing period of August 25th through September 1st. Please contact Mary K. Embleton, Budget Officer/Grants Coordinator at [membleton@cascadecountymt.gov](mailto:membleton@cascadecountymt.gov) or call 406-454-6731, or contact the Cascade County Commissioners at [commission@cascadecountymt.gov](mailto:commission@cascadecountymt.gov) or call 406-454-6810 for more information.





## CASCADE COUNTY

### Board of County Commissioners

325 2nd Avenue North

Great Falls, MT 59401

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[commission@cascadecountymt.gov](mailto:commission@cascadecountymt.gov)

[www.cascadecountymt.gov](http://www.cascadecountymt.gov)

September 1, 2020

To: Citizens of Cascade County

RE: Commission comments on 2021 Budget

In the early stages of developing the 2021 Budget, it became apparent how much COVID-19 pandemic had affected the economy of Cascade County. County employees were sent home to shelter in place and those who could work from home did for several months to be safe from the "Virus." Non-essential workers who could not work from home were sent home to wait for Phase Two so they could return to their workplace. The pandemic caused some issues that became evident during the budgeting process. Aging Services Department began serving many more clients in "Meals on Wheels" and "Congregate Meals" programs to help the seniors stay fed at home. The City/County Health Department and the Cascade County Detention Center were both overwhelmed with additional duties and responsibilities. Other departments did essential services with skeleton crews in order to continue serving the public of Cascade County. Many events were cancelled at ExpoPark, not the least of which, was the Montana State Fair, resulting in lost revenues. After the 2020 State Fair and other events were cancelled, the Commission decided it would be an opportunity to do some needed maintenance on the Fairgrounds: Reroof and paint buildings, remove dead and damaged trees and shrubs, repair sidewalks and other projects that had been deferred for far too long. The Commission decided to use the funds that normally would have been spent on State Fair to give the grounds a facelift while the fairgrounds were closed. Additional projects planned for this fall include a watermain replacement at ExpoPark and repaving of streets in Sun Prairie Village, that is being done in a three-phase construction that is in progress now.

The taxpayers of Cascade County continue to receive high quality services with very minimal tax increases. The COVID-19 slowed new businesses from start-ups in the county. New businesses expand the tax base, often reducing the need to increase taxes. The Calumet tax protest settlement has helped by allowing the County access to \$1,966,197.10 held until the protested taxes settlement was finalized. With a slowdown in the business sector and the continuance of COVID-19, County Departments were asked to hold their budgets at the same level as last fiscal year. Department Heads did a very good job of trimming expenses in their budgets.

With a budget of \$66 Million that is a little more than last year's \$63.3 Million, the County Commissioners believe we can continue the services that the Cascade County public expects and deserves.

James L. Larson

Chairman

Joe Briggs

Commissioner

Jane Weber

Commissioner



**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

**IN THE MATTER OF SETTING  
CASCADE COUNTY TAX MILLS FOR FISCAL YEAR 2020-2021**

**RESOLUTION 20-51**

**WHEREAS**, pursuant to MCA § 7-6-4036, the Board of County Commissioners of Cascade County, Montana is required to fix the tax levy for each taxing jurisdiction within the county; and

**WHEREAS**, pursuant to MCA § 7-6-4021, the Board of Cascade County Commissioners did cause a notice of a public hearing on all Cascade County proposed tax levies to be published in the *Great Falls Tribune*, the official newspaper of the County, and has subsequently held a public hearing on the proposed tax levies of Cascade County for Fiscal Year 2020-2021 as required by law; and

**WHEREAS**, the said notice of public hearing as duly published in the *Great Falls Tribune*, specified that the Board would meet on Tuesday, September 1, 2020 for the purpose of fixing the tax levies, and that any taxpayer could appear and be heard for or against any part of said levies; and

**WHEREAS**, the Board of County Commissioners is considering adoption of the proposed tax levies as delineated on the attached Schedule A;

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of County Commissioners of Cascade County that the Cascade County Tax Levies as contained in the attached Schedule A are hereby formally approved and fixed.

BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA

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James L. Larson, Chairman

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Jane Weber, Commissioner

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Joe Briggs, Commissioner

**Attest**

On this 1<sup>st</sup> day of September, 2020, I hereby attest the above-written signatures of the Cascade County Commissioners.

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Rina Fontana Moore, Cascade County Clerk & Recorder\* APPROVED AS TO FORM:  
Josh Racki, County Attorney

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DEPUTY COUNTY ATTORNEY

\* THE COUNTY ATTORNEY HAS PROVIDED ADVICE AND APPROVAL OF THE FOREGOING DOCUMENT LANGUAGE ON BEHALF OF THE BOARD OF CASCADE COUNTY COMMISSIONERS, AND NOT ON BEHALF OF OTHER PARTIES OR ENTITIES. REVIEW AND APPROVAL OF THIS DOCUMENT BY THE COUNTY ATTORNEY WAS CONDUCTED SOLELY FROM A LEGAL PERSPECTIVE AND FOR THE EXCLUSIVE BENEFIT OF CASCADE COUNTY. OTHER PARTIES SHOULD NOT RELY ON THIS APPROVAL AND SHOULD SEEK REVIEW AND APPROVAL BY THEIR OWN RESPECTIVE COUNSEL.

**2020-2021 LEVIES**  
**CASCADE COUNTY, MONTANA**  
**Schedule "A"**

<b><u>Countywide - Commission Authorized Mills</u></b>	<b><u>Mills</u></b>
Bridge Fund	13.00
Comprehensive Insurance	1.50
Emergency Medical Services	0.50
Extension Services	1.00
General Fund	38.50
Judicial System (District Court)	3.00
Mental Health	0.20
Mosquito Control	2.00
Museums	1.60
Public Safety	46.21
Senior Citizen	0.75
Senior Transportation	0.40
State Fair Fund	10.00
Weed Control	1.60
 <b><u>Countywide - Voter approved Mills</u></b>	
Search and Rescue	0.30
 <b><u>Countywide - Legislative Authorized Permissive Mills</u></b>	
Permissive Medical Levy	9.95
Permissive Sheriff's retirement	1.11
 <b><u>Road Mills - All property outside of any incorporated area</u></b>	
Road Levy	28.55
Emergency Disaster Levy	0.00
 <b><u>Rural Mills - All property outside of Great Falls</u></b>	
Library	3.70
Planning Board	3.20
Road Materials	4.20
Health Department	6.88
 <b><u>State of Montana required Tax Mills</u></b>	
State Equalization Aid	40.00
Elementary Equalization	33.00
High Equalization	22.00
University "6 Mill levy"	6.00
Vo-Tech Education Center	1.50

September 1, 2020

Resolution 20-40

**Agenda Action Report**  
*Prepared for the*  
**Cascade County Commission**

<b>ITEM</b>	<b>2020/2021 Tax Levy Rural Lighting Districts</b>
<b>INITIATED/PRESENTED BY</b>	<b>Rina Moore, Clerk &amp; Recorder</b>
<b>ACTION REQUESTED</b>	<b>Approval of Resolution 20-40</b>

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**BACKGROUND:**

This resolution is for Rural Lighting Districts to levy and assess upon all property within designated rural improvement lighting districts the cost of maintaining the lighting systems to be effective on the 2020/2021 tax levy.

**FINANCIAL IMPACT:**     2020/2021 \$ 29,792.19

**RECOMMENDATION:**     Approval of Resolution 20-40.

**TWO MOTIONS PROVIDED FOR CONSIDERATION**

**MOTION TO APPROVE:**

Mr. Chairman, I move that the Commissioners **APPROVE** Resolution 20-40, to levy and assess upon all property within designated rural improvement lighting districts the cost of maintaining the lighting systems effective on the 2020/2021 tax levy.

**MOTION TO DISAPPROVE:**

Mr. Chairman, I move that the Commissioners **DISAPPROVE** Resolution 20-40, to levy and assess upon all property within designated rural improvement lighting districts the cost of maintaining the lighting systems effective on the 2020/2021 tax levy.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

**RESOLUTION 20-40**

**IN THE MATTER OF ASSESSMENTS  
FOR RURAL LIGHTING DISTRICTS**

**WHEREAS, Section 7-12-2202, MCA, states that by the later of the first Thursday after the first Tuesday in September or 30 days after receiving certified taxable values, the board shall pass and finally adopt a resolution levying and assessing upon all the property within the district an amount equal to the whole cost of maintaining the lighting system; and**

**WHEREAS, the current assessments for rural improvement districts #6, #13, #17, #21, and both #23 are in need of adjustment in order to pay the lighting expenses for the next fiscal year: and**

**NOW, THEREFORE, BE IT HERREBY RESOLVED by this Board of County Commissioners of Cascade County, Montana to levy and assess upon all property within the following rural improvement lighting districts the cost of maintaining the said lighting systems, to be effective on the 2020/2021 tax levy:**

R.I.D. #6	View Crest Addition	\$ 638.48
R.I.D. #13	Skyline Addition – Stan Oil Tracts	\$ 481.39
R.I.D. #17	Little Chicago Addition, Black Eagle	\$ 5,797.14
R.I.D. #21	Black Eagle	\$ 435.12
R.I.D. #23	Black Eagle Community Center	\$ 22,440.06

**Passed and Adopted at the Commission Meeting held on this 1<sup>st</sup> day of September, 2020.**

**BOARD OF COUNTY COMMISSIONERS  
CASCADE COUNTY, MONTANA**

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**James L. Larson, Chairman**

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**Jane Weber, Commissioner**

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**Joe Briggs, Commissioner**

**On this 1<sup>st</sup> day of September, 2020, I hereby attest the above-written signatures of the Cascade County Commissioners.**

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**Rina Fontana Moore, Cascade County Clerk & Recorder**

**\* APPROVED AS TO FORM:**

**Josh Racki, County Attorney**

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**DEPUTY COUNTY ATTORNEY**

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